



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1430 - EADS RE-1

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	1,392,179	0	60,741	500	1,330,938	-	1,330,938	-	-	
Support Serv-Students	2100-2199	36,288	0	0	0	36,288	-	36,288	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	7,697	0	0	222	7,475	-	7,475	-	-	
Educational Library Services	2220	38,662	0	0	0	38,662	-	38,662	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	155,824	0	11,719	17,625	-	126,480	126,480	-	-	
Support Serv-School Admin	2400-2499	146,289	0	2,984	1,148	142,158	-	142,158	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	66,745	0	1,162	56	-	65,527	-	65,527	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	265,366	0	27,534	0	-	237,832	237,832	-	-	
Student Transportation Services	2700-2799	131,952	0	0	2,585	129,367	-	129,367	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	42,916	0	0	0	-	42,916	-	42,916	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	542	0	542	0	-	0	-	0	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	101,081	49,436	0	0	51,645	-	51,645	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	3,800	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>2,389,342</b>				<b>1,736,534</b>	<b>472,754</b>	<b>2,100,846</b>	<b>108,442</b>		



# Colorado Department of Education

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**Notes:1. Except as otherwise noted:**

**(a) Programs in the following funds are incorporated**

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- Expendable Trust (71)
- Private Purpose Trust (72)
- Agency (73)
- Pupil Activity Agency (74)
- Other Trust and Agency (70)
- Charter School Fund (11)
- Risk Related Sub Fund of General Fund (18)
- Full Day Kindergarten Mill Levy Override Fund (24)
- Risk-Related Fund (64)

2. All Costs = all objects

3. Food = objects 0630, 0633

4. Capital = objects 0700-0734,0736-0799

5. Other Expenses/Uses = objects

0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with  
Program 2220 only

6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.77 %	5.23 %
Direct Costs (34 CFR 75.567)	1,934,738 (B)	2,100,846 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	97,507	108,442
Carry Forward	14,148	1,371
Total Indirect Costs	111,655 (A)	109,814 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	2,100,846	
Actual Indirect Costs:		
Admin. Charges	108,442	
Carry Forward	14,148	
Total Indirect Costs	122,590	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.77 X 2,100,846	121,219 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	122,590 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	1,371	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	34.50 %	23.70 %
Direct Costs (34 CFR 75.567)	1,559,322 (B)	1,736,534 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	472,924	472,754
Carry Forward	65,075	-61,275
Total Indirect Costs	537,999 (A)	411,480 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	1,736,534	
Actual Indirect Costs:		
Admin. Charges	472,754	
Carry Forward	65,075	
Total Indirect Costs	537,829	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
34.5 X 1,736,534	599,104 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	537,829 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-61,275	

\* Carry Forward will be 0 for rates provided for use in FY 2002-2003 because Carry Forward began in FY 1999-2000, and the 2002-2003 rates are based on 2000-2001 actual data. The rates for use in 2000-2001 were based on FY 1998-1999 actual data which did not employ the Carry Forward methodology.